

Georgia Department of Revenue

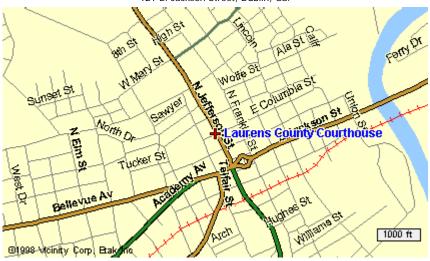
Laurens County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 01/14/2008.

Laurens County lies in the Coastal Plain of Georgia where once the Atlantic Ocean washed over the land until it reached the ancient shoreline, now called the fall line. Geologist easily recognize the markings of this line which runs some 40 miles north of Dublin near Milledgeville running eastward to Augusta, westward to Macon and on to Columbus. By an act of the General Assembly of Georgia, Laurens County was formed December 10, 1807, from a part of Wilkinson County which was west of the Oconee River. At that time it had a population of 1,795 of which 485 were slaves. In 1811 portions of Washington and Montgomery counties east of the Oconee were added. The county was name for John Laurens, a Revolutionary War hero from South Carolina.

LOCATION OF COURTHOUSE

121 E. Jackson Street, Dublin, Ga.



LOCAL TAX OFFICIALS

Tax Commissioner

Ralph Jackson P.O. Box 2099 Dublin, Ga. 31021 (478)272-6994 Fax: (478)277-2916

Pay Tax Online: http://laurens.county.paytaxes.net/

Chairman of the Board of Tax Assessors

Herbert Sheppard P.O. Box 2085 Dublin, Ga. 310402011 (478)272-6443 Fax: (478)272-8607

Website: http://qpublic.net/ga/laurens/

Email: assessors@dlcga.com

Chief Appraiser

Kim F. Bryant P.O. Box 2085 Dublin, Ga. 31040 (478)272-6443 Fax: (478)272-8607

Website: http://qpublic.net/ga/laurens/

Email: <u>assessors@dlcga.com</u>

Chairman of the Board of Commissioners

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P.O. Box 2011 Dublin, Ga. 31040 (478)272-4755 Fax: (478)272-3895

Website: http://www.laurenscoga.org/Commissioners.htm

PROPERTY TAX RETURNS Property tax returns must be filed with the Laurens County Tax Commissioner between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year. Failure to file a new return when there have been improvements made to the property will subject the taxpayer to a 10% penalty on the value of the property not returned plus interest and possibly penalties from the date the tax would have been due.

Click the links below for more information on property tax assessments and filing tax returns:

http://www.etax.dor.ga.gov/ptd/adm/taxguide/geninf.aspx

http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx

HOMESTEAD EXEMPTIONS The deadline for filing an application for a homestead exemption in Laurens County is April 1.

Application for homestead exemption is made with the Tax Commissioner in the county. Failure to apply by the deadline will result in loss of all the exemption for that year.

There are no local homestead exemptions offered in this county, but the taxpayer can make application for the statewide homestead exemptions. Click the link below for more information on homestead exemptions:

http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt/homestead.aspx

FREEPORT EXEMPTIONS Laurens County voters have elected to exempt the following types of commercial and industrial inventory:

- Raw materials and goods in process of manufacture 100% exemption
- Finished goods produced in Georgia within the last 12 months 100% exemption
- Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state 100% exemption

The Cities of Dublin, Dudley, and East Dublin have elected to exempt 100% of all qualified inventory.

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption. For more information on freeport exemptions click the link below:

http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt.aspx

AD VALOREM TAX PAYMENTS Taxes are normally due in this county by December 1 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner. The actual deadlines for the last three years in Laurens County are:

- 2008 Taxes 12/01/08
- 2007 Taxes 12/01/07
- 2006 Taxes 12/01/06
- 2005 Taxes 12/01/05
- 2004 Taxes 12/01/04

After these deadlines interest at the rate of 1% per month is charged. Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline (no penalty if tax is on a homestead and less than \$500). For more information on tax payment deadlines click the link below:

http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a change of assessment notice will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the change of assessment notice. For more information on the procedure to file an appeal click the link below:

http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.aspx

AD VALOREM TAX REFUNDS If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the Board of County Commissioners within three years after the date of payment. For more information on the procedure to file a claim for refund click the link below:

http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.aspx

MOTOR VEHICLE REGISTRATION Laurens County sells tags on a 12-month staggered system at the County Courthouse, 101 N. Jefferson Street, Dublin, Ga. 31040.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days; the owner would then come back in during the 30 day period which ends on their birthday to pay the ad valorem tax. For more information on motor vehicle ad valorem taxation click the link below:

http://www.etax.dor.ga.gov/ptd/cds/mvman/index.aspx

MOBILE HOME TAXATION

Mobile Home Location Permit Taxpayers locating a mobile home in Laurens County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit. For more information on mobile homes click the

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http://www.etax.dor.ga.gov/ptd/adm/taxguide/mobile.aspx

INTANGIBLE RECORDING Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Laurens County the Tax Commissioner is responsible for collecting intangible recording tax.

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. For more information on the intangible recording tax click the link below:

http://www.etax.dor.ga.gov/ptd/adm/taxguide/intrec.aspx

OTHER INFORMATION

Local Ordinances There are no local ordinances pertaining to ad valorem taxation.

Fees for Garbage, Fire, Street Lights The Tax Commissioner is not responsible for collecting fees for garbage, fire, and street lights. The County Governing Authority or the Municipal Governing Authority may have individuals appointed to handle these type fees in some cases.

Independent School Systems Dublin City Schools

City Tax The tax commissioner only collects city taxes for motor vehicles and mobile homes. Each town collects its own taxes.

City of Dublin Town of East Dublin P.O. Box 690 119 Soperton Ave. Dublin, Ga. 31040 East Dublin, Ga. 31027

Town of Dexter Town of Dudley P.O. Box 1145 P.O. Box 315 Dexter, Ga. 31019 Dudley, Ga. 31022

Town of Cadwell Town of Montrose
P.O. Box 280 Montrose, Ga. 31065

Cadwell, Ga. 31009

Other County Links

Laurens County - http://www.laurenscoga.org

This webpage is a service provided by the Georgia Department of Revenue, Local Government Services Division. Comments or questions about this page should be directed to: mailto:Local.Government.Services@dor.ga.gov

Georgia Department of Revenue Local Government Services Division 4245 International Boulevard, Suite A Hapeville, Georgia 30354-3918

www.etax.dor.ga.gov

www.etax.dor.ga.gov/ptd/county/index.aspx

www.etax.dor.ga.gov/ptd/County/LGS_Local_Property_Tax_Facts_for_the_County_of_Laurens.pdf

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